		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0044776

Facility Name: St. Andrew Life Center

Address: 7000 N. Newark (Number) Niles (City) 60714 (Zip Code)

County: Cook

Telephone Number: (847) 647-8332 **Fax #** (847) 647-7073

IDPA ID Number: 237061646007

Date of Initial License for Current Owners: 03/01/2000

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501(c)(3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Christine A. Hanover **Telephone Number:** (312) 634-4581
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/03 to 06/30/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT (Date)
	(Print Name and Title)	
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606
	(Telephone)	(312) 384-6000 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	55	Intermediate (ICF)	55	20,130	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	55	TOTALS	55	20,130	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	8,905	9,864		18,769	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,905	9,864		18,769	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.24%

D. How many bed-hold days during this year were paid by Public Aid?
67 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 03/01/2000

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 03/01/2000 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided N/A

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 12/31 Fiscal Year: 06/30

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 **Report Period Beginning:** 07/01/03 **Ending:** 06/30/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	494,836	49,946	314	545,096		545,096	(355,668)	189,428			1
2	Food Purchase		323,076		323,076		323,076	(222,550)	100,526			2
3	Housekeeping	191,297	88		191,385		191,385	(111,112)	80,273			3
4	Laundry	57,280	22,151	588	80,019		80,019	(40,190)	39,829			4
5	Heat and Other Utilities			218,029	218,029		218,029	(147,987)	70,042			5
6	Maintenance	226,983	24,661	114,176	365,820		365,820	(241,627)	124,193			6
7	Other (specify):*											7
8	**TOTAL General Services**	970,396	419,922	333,107	1,723,425		1,723,425	(1,119,134)	604,291			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	736,445	37,373	939	774,757		774,757	708	775,465			10
10a	Therapy											10a
11	Activities	293,550	5,915	5,236	304,701		304,701		304,701			11
12	Social Services	43,471			43,471		43,471		43,471			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):* **Assisted Living**	243,710	375	125	244,210		244,210	(244,210)				15
16	**TOTAL Health Care and Programs**	1,317,176	43,663	18,300	1,379,139		1,379,139	(243,502)	1,135,637			16
	C. General Administration											
17	Administrative	69,992		383,700	453,692		453,692	(383,700)	69,992			17
18	Directors Fees											18
19	Professional Services			5,468	5,468		5,468		5,468			19
20	Dues, Fees, Subscriptions & Promotions			5,538	5,538		5,538		5,538			20
21	Clerical & General Office Expenses	154,544	26,590	44,943	226,077		226,077	74,017	300,094			21
22	Employee Benefits & Payroll Taxes			888,649	888,649		888,649	(420,148)	468,501			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,739	3,739		3,739		3,739			24
25	Other Admin. Staff Transportation			1,404	1,404		1,404		1,404			25
26	Insurance-Prop.Liab.Malpractice			166,421	166,421		166,421		166,421			26
27	Other (specify):*											27
28	**TOTAL General Administration**	224,536	26,590	1,499,862	1,750,988		1,750,988	(729,831)	1,021,157			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,512,108	490,175	1,851,269	4,853,552		4,853,552	(2,092,467)	2,761,085			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.** **SEE ACCOUNTANTS' COMPILATION REPORT**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number St. Andrew Life Center #0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7**	8	9	10	
30	Depreciation			343,760	343,760		343,760	(222,335)	121,425			30
31	Amortization of Pre-Op. & Org.			9,624	9,624		9,624		9,624			31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,172	10,172		10,172		10,172			35
36	Other (specify):*											36
37	**TOTAL Ownership**			363,556	363,556		363,556	(222,335)	141,221			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		164,741		164,741		164,741		164,741			39
40	Barber and Beauty Shops			10,263	10,263		10,263	(6,967)	3,296			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			30,196	30,196		30,196		30,196			42
43	Other (specify):* Nonallowable Costs			21,473	21,473		21,473	(21,473)				43
44	**TOTAL Special Cost Centers**		164,741	61,932	226,673		226,673	(28,440)	198,233			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,512,108	654,916	2,276,757	5,443,781		5,443,781	(2,343,242)	3,100,539			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See page 5A	(2,065,195)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (2,065,195)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(278,047)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (278,047)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,343,242)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

St. Andrew Life Center
Provider #: 0044776
07/01/03 to 06/30/04 **Schedule 5A**

VI. Adjustment Detail
Line 29 - Other

Non-allowable expenses	Amount	Reference

SEE ACCOUNTANTS' COMPILATION REPORT

St. Andrew Life Center

ID# 0044776

Report Period Beginning: 07/01/03

Ending: 06/30/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	**ASSISTED LIVING EXPENSES:**	$		1
2	Barber & Beauty	(6,967)	40	2
3	Housekeeping	(111,112)	3	3
4	Laundry	(39,560)	4	4
5	Employee Benefits	(429,429)	22	5
6	Food Costs	(219,288)	2	6
7	Utilities	(147,987)	5	7
8	Maintenance	(241,627)	6	8
9	Dietary	(355,668)	1	9
10	Depreciation	(233,344)	30	10
11	Administrative expenses	(8,312)	21	11
12	Assisted Living Wages	(243,710)	15	12
13	Assisted Living Supplies	(375)	15	13
14	Assisted Living Other	(125)	15	14
15				15
16				16
17	**Other Non-allowable Expenses:**			17
18	Marketing Expense	(21,473)	43	18
19	Offset Laundry expense	(630)	4	19
20	Offset Non-Resident Meal income	(3,262)	2	20
21	Offset Personal Care expense	(700)	10	21
22	Offset Other Administrative expense	(1,626)	21	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(2,065,195)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(355,668)	0	0	0	0	0	0	0	0	0	0	(355,668)	1
2	Food Purchase	(222,550)	0	0	0	0	0	0	0	0	0	0	(222,550)	2
3	Housekeeping	(111,112)	0	0	0	0	0	0	0	0	0	0	(111,112)	3
4	Laundry	(40,190)	0	0	0	0	0	0	0	0	0	0	(40,190)	4
5	Heat and Other Utilities	(147,987)	0	0	0	0	0	0	0	0	0	0	(147,987)	5
6	Maintenance	(241,627)	0	0	0	0	0	0	0	0	0	0	(241,627)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(1,119,134)	0	0	0	0	0	0	0	0	0	0	(1,119,134)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(700)	1,408	0	0	0	0	0	0	0	0	0	708	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(244,210)	0	0	0	0	0	0	0	0	0	0	(244,210)	15
16	**TOTAL Health Care and Programs**	(244,910)	1,408	0	0	0	0	0	0	0	0	0	(243,502)	16
	C. General Administration													
17	Administrative	0	(383,700)	0	0	0	0	0	0	0	0	0	(383,700)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(9,938)	83,955	0	0	0	0	0	0	0	0	0	74,017	21
22	Employee Benefits & Payroll Taxes	(429,429)	9,281	0	0	0	0	0	0	0	0	0	(420,148)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(439,367)	(290,464)	0	0	0	0	0	0	0	0	0	(729,831)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(1,803,411)	(289,056)	0	0	0	0	0	0	0	0	0	(2,092,467)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number St. Andrew Life Center # 0044776 **Report Period Beginning:** 07/01/03 **Ending:** 06/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(233,344)	11,009	0	0	0	0	0	0	0	0	0	(222,335)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(233,344)	11,009	0	0	0	0	0	0	0	0	0	(222,335)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	(6,967)	0	0	0	0	0	0	0	0	0	0	(6,967)	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(21,473)	0	0	0	0	0	0	0	0	0	0	(21,473)	43
44	**TOTAL Special Cost Centers**	(28,440)	0	0	0	0	0	0	0	0	0	0	(28,440)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(2,065,195)	(278,047)	0	0	0	0	0	0	0	0	0	(2,343,242)	45

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Resurrection Health Care	100	See attached		See attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Nursing supplies	$	Resurrection Health Care	100.00%	$ 1,408	$ 1,408	1
2	V	21	Clerical & data processing svcs		Resurrection Health Care	100.00%	40,598	40,598	2
3	V	21	Other adminstrative services		Resurrection Health Care	100.00%	43,357	43,357	3
4	V	22	Employee benefits		Resurrection Health Care	100.00%	9,281	9,281	4
5	V	30	Depreciation		Resurrection Health Care	100.00%	11,009	11,009	5
6	V								6
7	V	17	Management fees	383,700	Resurrection Health Care	100.00%		(383,700)	7
8	V	39	Intercompany pharmacy	163,084	Resurrection Health Care	100.00%	163,084		8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 546,784			$ 268,737	$ * (278,047)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	See attached schedule 7A								$		1
2											2
3											3
4	Sister Elizabeth Tremczynski	Director	Board of Directors	0.00	111,240						4
5											5
6											6
7											7
8	Sister Tremczynski is also listed on attached schedule 7A										8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Resurrection HC/Medical Center
Street Address: 7435 W. Talcott
City / State / Zip Code: Chicago, IL 60631
Phone Number: (773) 774-8000
Fax Number: (773) 594-7488

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Nursing supplies				$	$		$ 1,408	1
2	21	Clerical & data processing svcs							40,598	2
3	21	Other adminstrative services							43,357	3
4	22	Employee benefits							9,281	4
5	30	Depreciation							11,009	5
6	39	Intercompany pharmacy							163,084	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 268,737	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	N/A						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2003	$ N/A	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1999		8
2000		9
2001		10
2002		11
2003	N/A	12

Facility is a not-for-profit entity and is not subject to real estate tax.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME St. Andrew Life Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0044776

CONTACT PERSON REGARDING THIS REPORT Lou Fragoso

TELEPHONE (773)594-8556 FAX #: (773)594-8567

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.		N/A	$	$
2.			$	$
3.	N/A		$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 155,990 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories 6

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Assisted Living and Independent Living

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 48,120 2. Number of Years Over Which it is Being Amortized: 5

3. Current Period Amortization: 9,624 4. Dates Incurred: 2000

Nature of Costs: Organization costs
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	436,304	2000	$ 2,600,000	1
2					2
3	TOTALS	436,304		$ 2,600,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	55		2000	1951	$ 936,802	$ 24,021	39	$ 24,021	$	$ 172,706	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			2000	5,782		20				9
10											10
11	Vacuum return system (20320)			2001	5,588		20				11
12	Boiler bottom (21955)			2001	6,038		20				12
13	Cross-header shaft (550)			2001	151		20				13
14	T&M Rebuilt (840)			2001	231		20				14
15	Plumbing (536)			2001	147		20				15
16	Bathroom light diffuser (510)			2001	140		20				16
17	Draperies (4300)			2001	1,183		20				17
18	Vertical blinds (1638)			2001	450		20				18
19	Circuit breaker (1519)			2001	418		20				19
20	Limestone repair (32000)			2001	8,800		20				20
21	Roof (7800)			2001	2,145		20				21
22	Elevator (47332)			2001	13,016		20				22
23	Pumps with new HP monitor(15965) - Alloc RHC			2001	4,390		20				23
24	Water leak & insulate (1817) - Alloc RHC			2001	500		20				24
25	Water gaskets (1063)			2002	292		20				25
26	Astro-slide (606)			2002	166		20				26
27	Hot water pump (618)			2002	170		20				27
28	Weiling pump (1568)			2002	431		20				28
29	Landscaping (13550)			2002	3,726		20				29
30	Land study (4175)			2002	1,148		20				30
31	Code review (9772)			2002	2,687		20				31
32	Land study (6925)			2002	1,904		20				32
33	Electrical elevator (8494)			2002	2,336		20				33
34	Carpet (1438)			2002	395		20				34
35	Fire alarm (6771)			2002	1,862		20				35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Land study (7710)	2002	$ 2,120	$	20	$	$	$	37
38	Electrical work (1465)	2002	403		20				38
39	Architect Fees (11392)	2002	3,133		20				39
40	Fire Alarm (25658)	2002	7,056		20				40
41	Code review (9895)	2002	2,721		20				41
42	Life line Resp. Syst-50% pm (33290) - Alloc RHC	2002	9,155		20				42
43	Refrig. Piping (5000) - Alloc RHC	2002	1,375		20				43
44									44
45	Leak at condenser of freezer (2105) - Alloc RHC	2002	579		20				45
46	Prof Serv - Land Study (1080)	2002	297		20				46
47	Power line for overload panel (5712)	2002	1,571		20				47
48	Refrig piping (4881)	2002	1,342		20				48
49	Asbestos abatement-boiler #1 (15500)	2002	4,263		20				49
50	Fire alarm control panel (2599)	2002	715		20				50
51	Asbestos abatement -Boiler # 1 repair (4675)	2002	1,286		20				51
52	Replace leaking tube - Boiler #3 (1659)	2002	456		20				52
53	Building renovation (4794)	2002	1,318		20				53
54	Building renovation (4590)	2002	1,262		20				54
55	Prof Serv - Toilet renovation (1740)	2002	479		20				55
56	Replace stay bolts - Boiler #1 (2975)	2002	818		20				56
57	Replace leaking tube - Tank #2 (16585)	2002	4,561		20				57
58	Building renovation (152,758)	2002	42,008		20				58
59	Water system (783) *	2002	215		20				59
60	Cable & hose protector (631) *	2002	174		20				60
61	Boiler repair (573) *	2002	158		20				61
62	Replace stay bolts - Boiler #1 (7000)	2003	1,925		20				62
63	Prof serv - Code review (73)	2003	20		20				63
64	Prof serv - toilet renovation (1305)	2003	359		20				64
65	Rebuild firebox (8955)	2003	2,463		20				65
66	Reinsulate two boilers (4675)	2003	1,286		20				66
67	Modify steam supply & piping (25310)	2003	6,960		20				67
68	Replace leaking tubes in boiler (12695)	2003	3,491		20				68
69	Replace stairs & rails (5200)	2003	1,430		20				69
70	TOTAL (lines 4 thru 69)		$ 1,106,297	$ 24,021		$ 24,021	$	$ 172,706	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,106,297	$ 24,021		$ 24,021	$	$ 172,706	1
2	Lifeline response systems (69,519)	2003	19,118		20				2
3	Install new floor & base (4071)	2003	1,120		20				3
4	Demolition (23,200) **	2003	6,380		20				4
5	Prof. serv - Code Review (50) **	2003	14		20				5
6	Furnish wood doors hardware (2288) **	2003	629		20				6
7	Elevator safety tests (4321) **	2003	1,188		20				7
8	Radio system (786) **	2003	216		20				8
9	Filters (826)	2003	227		20				9
10									10
11									11
12									12
13									13
14									14
15	Code review	2003	205		20				15
16	Land study	2003	6,743		20				16
17	Appraisal	2004	9,000		20				17
18	Rebuild fire box for boiler	2004	7,250		20				18
19	Data cable installation	2004	2,148		20				19
20	Convent demolition	2004	242,028		20				20
21	Asbestos removal	2004	49,460		20				21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Related Party Allocations			11,009		11,009			32
33	Financial Statement Depreciation			57,442		57,442		136,829	33
34	TOTAL (lines 1 thru 33)		$ 1,452,023	$ 92,472		$ 92,472	$	$ 309,535	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 1,452,023	$ 92,472		$ 92,472	$	$ 309,535	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,452,023	$ 92,472		$ 92,472	$	$ 309,535	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 183,254	$ 18,325	$ 18,325	$	10	$ 88,475	71
72	Current Year Purchases	212,569	10,628	10,628		10	10,628	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 395,823	$ 28,953	$ 28,953	$		$ 99,103	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	N/A			$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,447,846	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 121,425	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 121,425	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 408,638	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Non-Care Bldg & Improve-2001	$ 2,666,530	$	$	86
87	Non-Care Equipment - 2001	507,976			87
88	Non-Care Bldg & Improve - 2003	284,062			88
89	Non-Care Equipment - 2003	17,328	233,344	877,113	89
90					90
91	TOTALS	$ 3,475,896	$ 233,344	$ 877,113	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 10,172 Description: Copiers - 3,172; maintenance equipment -7,000
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18			N/A		18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES [X] NO
   It is the policy of this facility to only hire certified nurses aides.
   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				163,084		163,084	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See attached						1,657		1,657	13
14	TOTAL			$		$	$ 164,741		$ 164,741	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

St. Andrew Life Center
Provider #: 0044776
07/01/03 to 06/30/04 **Schedule 16A**

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Outside Practioner Cost	Supplies
Medical & Surgical Supplies	39(2)			439
Oxygen & Gas	39(2)			1,218
				1,657

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 45,143	$ 45,143	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	(104,611)	(104,611)	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,647	4,647	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ (54,821)	$ (54,821)	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	2,600,000	2,600,000	13
14	Buildings, at Historical Cost	4,008,129	4,337,171	14
15	Leasehold Improvements, at Historical Cost	65,444	65,444	15
16	Equipment, at Historical Cost	1,143,703	921,127	16
17	Accumulated Depreciation (book methods)	(1,285,751)	(1,285,751)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	48,120	48,120	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(41,704)	(41,704)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 6,537,941	$ 6,644,407	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,483,120	$ 6,589,586	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 119,370	$ 119,370	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to related party	388,309	388,309	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 507,679	$ 507,679	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 507,679	$ 507,679	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 5,975,441	$ 6,081,907	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,483,120	$ 6,589,586	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,347,361	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,347,361	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(371,925)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Rounding**	5	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (371,920)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 5,975,441	24 *

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,452,493	1
2	Discounts and Allowances for all Levels	(623,067)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,829,426	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	13,790	13
14	Non-Patient Meals	3,262	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	25,032	16
17	Sale of Drugs	195,704	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	(3,818)	21
22	Laundry	630	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 234,600	23
	D. Non-Operating Revenue		
24	Contributions	177	24
25	Interest and Other Investment Income***	1,815	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,992	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Bank Item**	2,460	28
28a	**Miscellaneous**	3,378	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,838	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,071,856	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,723,425	31
32	Health Care	1,379,139	32
33	General Administration	1,750,988	33
	B. Capital Expense		
34	Ownership	363,556	34
	C. Ancillary Expense		
35	Special Cost Centers	196,477	35
36	Provider Participation Fee	30,196	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,443,781	40
41	**Income before Income Taxes (line 30 minus line 40)****	(371,925)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (371,925)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation. Tax and fiscal years differ.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,936	2,076	$ 69,785	$ 33.62	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,786	3,704	105,529	28.49	3
4	Licensed Practical Nurses	4,917	5,282	118,630	22.46	4
5	Nurse Aides & Orderlies	29,500	33,500	442,501	13.21	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,940	2,076	42,039	20.25	9
10	Activity Assistants	4,571	5,146	60,564	11.77	10
11	Social Service Workers	1,888	2,080	43,471	20.90	11
12	Dietician					12
13	Food Service Supervisor	1,880	2,080	58,859	28.30	13
14	Head Cook	7,957	8,829	113,770	12.89	14
15	Cook Helpers/Assistants					15
16	Dishwashers	32,448	35,400	322,207	9.10	16
17	Maintenance Workers	12,698	14,041	226,983	16.17	17
18	Housekeepers	17,487	19,886	191,297	9.62	18
19	Laundry	4,551	5,083	57,280	11.27	19
20	Administrator	1,960	2,080	69,992	33.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,534	10,146	154,544	15.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See attached	25,545	26,912	434,657	16.15	33
34	TOTAL (lines 1 - 33)	161,598	178,321	$ 2,512,108 *	$ 14.09	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	12,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 12,000		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	29	939	10(3)	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	29	$ 939		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

St. Andrew Life Center
Provider #: 0044776
07/01/03 to 06/30/04 **Schedule 20A**

	Hours Worked	Hours Paid	Wages	Ave. Hrly. Wages
XVIII. - Staffing & Salary Costs				
Line 32 - Other Healthcare Wages				
Resident Services Dir	1,888	2,080	58,817	28.28
Assisted Living staff	17,500	18,350	243,711	13.28
Group Coordinator	331	348	10,597	30.45
Chaplains & Pastors	5,826	6,134	121,532	19.81
	25,545	26,912	434,657	16.15

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Nancy Razo	Administrator	0	$ 69,992
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 69,992

B. Administrative - Other

Description	Amount
Resurrection Intercompany Services	$ 383,700
(Eliminated on Schedule V, line 17, col. 7)	
TOTAL (agree to Schedule V, line 17, col. 3)	$ 383,700
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Seyfarth Shaw LLP	Legal	$ 5,468
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 5,468

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 27,717
Unemployment Compensation Insurance	7,569
FICA Taxes	174,730
Employee Health Insurance	494,028
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Life Insurance & Disability	20,949
Employee Retirement Plan	139,000
Employee Tuition Reimbursement	3,113
Employee Assistance and Medical Expense	5,288
Employee Morale	16,255
Less: benefits allocated to Assisted Living	(429,429)
Home Office allocation	9,281
TOTAL (agree to Schedule V, line 22, col.8)	$ 468,501

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Life Services Network of Illinois dues	4,615
Other dues	38
Miscellaneous subscriptions	437
Various publications & fees	448
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 5,538

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,739
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,739

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

St. Andrew Life Center
Provider #: 0044776
07/01/03 to 06/30/04 **Schedule 21A**

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	5,468
Allocated from Management Company	
Total (agree to Schedule V, line 19, column 8)	5,468

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 Report Period Beginning: 07/01/03 Ending: 06/30/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2	N/A												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number St. Andrew Life Center # 0044776 **Report Period Beginning:** 07/01/03 **Ending:** 06/30/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services Network - $4,615**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **0** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **30,196**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **N/A**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **Yes** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **N/A** Has any meal income been offset against
related costs? **Yes** Indicate the amount. $ **3,262**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **KPMG Peat Marwick** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **No** If no, please explain. **Audit not yet complete**

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	494,836	49,946	314	545,096	0	545,096	-355,668	189,428
2. Food Purchase	0	323,076	0	323,076	0	323,076	-222,550	100,526
3. Housekeeping	191,297	88	0	191,385	0	191,385	-111,112	80,273
4. Laundry	57,280	22,151	588	80,019	0	80,019	-40,190	39,829
5. Heat and Other Utilities	0	0	218,029	218,029	0	218,029	-147,987	70,042
6. Maintenance	226,983	24,661	114,176	365,820	0	365,820	-241,627	124,193
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	970,396	419,922	333,107	1,723,425	0	1,723,425	-1,119,134	604,291
9. Medical Director	0	0	12,000	12,000	0	12,000	0	12,000
10. Nursing & Medical Records	736,445	37,373	939	774,757	0	774,757	3,686	778,443
10a. Therapy	0	0	0	0	0	0	0	0
11. Activities	293,550	5,915	5,236	304,701	0	304,701	0	304,701
12. Social Services	43,471	0	0	43,471	0	43,471	0	43,471
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	243,710	375	125	244,210	0	244,210	-244,210	0
16. Total Health Care & Programs	1,317,176	43,663	18,300	1,379,139	0	1,379,139	-240,524	1,138,615
17. Administrative	69,992	0	383,700	453,692	0	453,692	-383,700	69,992
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	5,468	5,468	0	5,468	0	5,468
20. Fees, Subscriptions & Promotion	0	0	5,538	5,538	0	5,538	0	5,538
21. Clerical & General Office	154,544	26,590	44,943	226,077	0	226,077	251,444	477,521
22. Employee Benefits & Payroll	0	0	888,649	888,649	0	888,649	-57,303	831,346
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	3,739	3,739	0	3,739	0	3,739
25. Other Admin. Staff Trans	0	0	1,404	1,404	0	1,404	0	1,404
26. Insurance-Prop.Liab.Malpractice	0	0	166,421	166,421	0	166,421	0	166,421
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	224,536	26,590	1,499,862	1,750,988	0	1,750,988	-189,559	1,561,429
29. Total General Administrative	2,512,108	490,175	1,851,269	4,853,552	0	4,853,552	-1,549,217	3,304,335
30. Depreciation	0	0	343,760	343,760	0	343,760	-199,068	144,692
31. Amortization of Pre-Op. & Org.	0	0	9,624	9,624	0	9,624	0	9,624
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	10,172	10,172	0	10,172	0	10,172
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	363,556	363,556	0	363,556	-199,068	164,488
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	164,741	0	164,741	0	164,741	0	164,741
40. Barber and Beauty Shop	0	0	10,263	10,263	0	10,263	-6,967	3,296
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	30,196	30,196	0	30,196	0	30,196
43. Other (specify):*	0	0	21,473	21,473	0	21,473	-21,473	0
44. Total Special Cost Ce	0	164,741	61,932	226,673	0	226,673	-28,440	198,233
45. Grand Total	2,512,108	654,916	2,276,757	5,443,781	0	5,443,781	-1,776,725	3,667,056

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	45,143	45,143
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	-104,611	-104,611
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	4,647	4,647
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	-54,821	-54,821
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	2,600,000	2,600,000
14. Buildings, at Historical Cost	4,008,129	4,337,171
15. Leasehold Improvements, Historical Cost	65,444	65,444
16. Equipment, at Historical Cost	1,143,703	921,127
17. Accumulated Depreciation (book methods)	-1,285,751	-1,285,751
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	48,120	48,120
20. Accum Amort - Org/Pre-Op Costs	-41,704	-41,704
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	6,537,941	6,644,407
25. Total Assets	6,483,120	6,589,586
CURRENT LIABILITIES		
26. Accounts Payable	119,370	119,370
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	388,309	388,309
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	507,679	507,679
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	0
46.Total Liabilities	507,679	507,679
47.Total Equity	5,975,441	6,081,907
48.Total Liabilities and Equity	6,483,120	6,589,586

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,452,493
2. Discounts and Allowances for all Levels	-623,067
Subtotal - Inpatient Care	4,829,426
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Anciliary Revenue	-
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	13,790
14. Non-Patient Meals	3,262
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	25,032
17. Sale of Drugs	195,704
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	0
21. Other Medical Services	-3,818
22. Laundry	630
Subtotal - Other Operating Revenue	234,600
24. Contributions	371,748
25. Interest and Other Investments Income	1,815
Subtotal - Non-Operating Revenue	373,563
27. Other Revenue (specify):	5,838
28. Other Revenue (specify):	0
Subtotal - Other Revenue	5,838
30. Total Revenue	5,443,427
31. General Services	1,723,425
32. Health Care	1,379,139
33. General Administration	1,750,988
34. Ownership	363,556
35. Special Cost Centers	196,477
35. Provider Participation Fee	30,196
37. Other	0
40. Total Expenses	5,443,781
41. Income Before Income Taxes	-354
42. Income Taxes	0
43. Net Income or Loss for the Year	-354

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